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Report No. 2016-20

TO: Martin Rose, Chief Information Officer
Business Technology Services Administration

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General

DIST: Gregory Carro, Manager, BTS Finance & Administration
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Unannounced Audit of the Business Technology Services Administration
Petty Cash Fund

DATE: September 16, 2016

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the Business Technology Services (BTS) Administration Petty Cash Fund on September 13, 2016.

The objective of our audit was to reconcile the Petty Cash Fund, and to ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed - safeguarding the county funds under your departmental control.

The fund reconciled to the authorized amount and was accounted for. The department's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We appreciate your staff's cooperation during this audit.



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